

October 21, 2005

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CLMPTO

1. (Currently Amended) A semiconductor device comprising:

a substrate having first to fourth regions,

a first insulating film formed on the substrate in the first region,

a first epitaxial layer formed on the substrate in the second region and having an upper surface higher than an upper surface of the first insulating film,

a first semiconductor layer formed on the first insulating film with a space provided with respect to the first epitaxial layer and having an upper surface set at substantially the same height as the upper surface of the first epitaxial layer, [[and]]

[[an]] a first element isolation insulating film formed in the space and having an upper surface set at substantially the same height as the upper surface of the first epitaxial layer and the upper surface of the first semiconductor layer, the first element isolation insulating film being formed on a top main surface of the first insulating film, and the first epitaxial layer being in direct contact with the first element isolation insulating film and the first insulating film, and

a second element isolation insulating film formed in the first region, extending through the first semiconductor layer and the first insulating film, having a bottom surface lower than a bottom surface of the first element isolation insulating film, and not being in direct contact with the first epitaxial layer.

2. (Original) The semiconductor device according to claim 1, wherein the first insulating film and element isolation insulating film are formed of the same material.

3. (Currently Amended) ~~[[The]]~~ A semiconductor device ~~according to claim 1,~~ further comprising:

a substrate having first to fourth regions,

a first insulating film formed on the substrate in the first region,

a first epitaxial layer formed on the substrate in the second region and having an upper surface higher than an upper surface of the first insulating film,

a first semiconductor layer formed on the first insulating film with a space provided with respect to the first epitaxial layer and having an upper surface set at substantially the same height as the upper surface of the surface of the first epitaxial layer,

an element isolation insulating film formed in the space and having an upper surface set at substantially the same height as the upper surface of the first epitaxial layer and the upper surface of the first semiconductor layer, the element isolation insulating film formed on the first insulating film and the first epitaxial layer being in contact with the element isolation insulating film and the first insulating film,

a second insulating film formed on the substrate in the third region,

a second semiconductor layer formed on the second insulating film, and

a second epitaxial layer formed on the substrate in the fourth region, having an upper surface set at substantially the same height as an upper surface of the second semiconductor layer and formed in contact with the second insulating film and second semiconductor layer.

CLAIMS 4-25 (CANCELLED)